

EXHIBIT 17

Page 1

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

IN RE: ALTA MESA

RESOURCES, INC.; Case No.: 4:19-cv-00957

SECURITIES LITIGATION

----- /

Video-recorded deposition of D. PAUL REGAN, at Latham & Watkins, LLP, 505 Montgomery Street, Suite 2000, San Francisco, California, commencing at 9:29 a.m. PDT, Thursday, November 2, 2023, before Lorrie L. Marchant, California CSR No. 10523.

Stenographically reported by:

LORRIE L. MARCHANT, RMR, CRR, CCRR, CRC

California CSR No. 10523

Washington CSR No. 3318

Oregon CSR No. 19-0458

Texas CSR No. 11318

Job No. MW 6290725

[PAGES INTENTIONALLY OMITTED]

<p style="text-align: right;">Page 46</p> <p>1 Q. Who are the other individuals, 2 Travis Armstrong and Perry Carter? 3 A. Travis is another one of my partners. 4 Perry Carter is an associate. 5 And there's an intern that did some work on 6 this matter. 7 Q. What was the responsibility of your son for 8 purposes of his work on this matter? 9 A. My recollection is that Greg had the 10 original contact in connection with this matter, 11 spent time on this case, gathering documents, 12 assisting with some depositions that were taken. 13 Q. What do you mean by assisting with 14 depositions taken? 15 A. Assisting counsel and identifying documents 16 and areas in which witnesses would be asked 17 questions about such documents, discussing with 18 counsel the areas of importance to ask those 19 witnesses. 20 And then Greg and I met, and we began to 21 outline the issues in the case and to structure an 22 outline of what our report should discuss. We went 23 over key documents. 24 After we decided the structure of the 25 report, he would prepare portions.</p>	<p style="text-align: right;">Page 48</p> <p>1 requests for admission or just the requests 2 themselves? 3 A. I think that's likely to be both. 4 Q. Did you personally review the plaintiffs' 5 responses to the defendants' requests for admission? 6 A. In my discussions with Greg, I have a 7 recollection of discussing requests for admissions 8 and responses. 9 So I have a recollection that I became 10 aware of responses to certain of the requests. 11 Q. Did any of -- did you take into account any 12 of the responses where plaintiffs admitted facts in 13 response to those requests for admission -- did you 14 take those into account in your opinions? 15 A. Where plaintiffs responses? 16 Q. Where plaintiffs admitted facts in their 17 responses to the requests for admission, did you 18 take those admissions into account in your opinions 19 in this case? 20 A. As I sit here today, I don't have a 21 recollection of that. I don't have a recollection 22 that any of -- that any were relevant to my 23 opinions. 24 Q. Were any of them contrary to the opinions 25 that you offered in this case?</p>
<p style="text-align: right;">Page 47</p> <p>1 I would meet with him. I would look at the 2 documents, edit the reports, suggest changes. 3 Greg would consider those comments. 4 And the report eventually was fleshed out 5 and finalized. And I think it's in August 2023. 6 Q. Is Greg a CPA? 7 A. Yes. He's been a CPA for -- I haven't 8 looked at his CV lately, but it's probably 20 years. 9 He's also a CFF. He's partner in charge of 10 our litigation practice and has testified many times 11 around the country. 12 Q. Take a look at the Appendix B-1 in your 13 report, the Documents Considered. 14 Does Appendix B-1 contain all of the 15 materials that you considered in forming your 16 opinions? 17 A. Yes. 18 Q. Are there any documents that were produced 19 in this litigation that you reviewed that you did 20 not include on your Documents Considered list? 21 A. I don't -- I'm not aware of any such 22 documents. 23 Q. The first case filing is "Alta Mesa Request 24 For Admission." 25 Do you -- do you know, is that responses to</p>	<p style="text-align: right;">Page 49</p> <p>1 A. I don't have a present recollection of 2 that. 3 Q. Did you review any of the filings from 4 Alta Mesa's bankruptcy? 5 A. I don't recall that. 6 Q. Are you aware of the findings that were 7 made by Judge Isgur in the bankruptcy matter for 8 Alta Mesa? 9 A. I don't have a -- I don't have a personal 10 recollection of that. 11 Q. Do you have any understanding whether any 12 of his findings are contrary to your opinions in 13 this case? 14 A. I'm not aware that they are. 15 Q. You didn't take his findings into 16 consideration in your opinion? 17 A. I don't have a recollection of doing that. 18 Q. How did you determine which depositions to 19 review? 20 A. Based on -- the depositions that I reviewed 21 are listed on the first page of Appendix B-1. And 22 based on -- or my recollection is based upon the 23 original depositions. 24 Documents were introduced. People were 25 identified as relating to facts and circumstances</p>

[PAGES INTENTIONALLY OMITTED]